

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

_____	)	
In Re:	)	
	)	Chapter 11
ALLIANT COMPUTER	)	
SYSTEMS, INC.,	)	
	)	Case No. 92-15302-JNF
Debtor	)	
_____	)	

SUCCESSOR PLAN ADMINISTRATOR'S FINAL REPORT AND ACCOUNT  
BEFORE DISTRIBUTION, REQUEST FOR COMPENSATION  
AND REPORT ON CLAIMS/PROPOSED DISTRIBUTIONS

Anne J. White, who was designated successor plan administrator (the "Plan Administrator") pursuant to the Order of August 20, 2008, hereby submits this final report and account, seeking authorization to pay certain proposed distributions with interest, to pay certain administrative expenses and to pay all remaining uncashed balance proceeds to a designated charity, all as more particularly set forth herein below. In support hereof, the Plan Administrator represents as follows:

1. On May 26, 1992, the above-referenced Debtor filed a voluntary petition for relief under the provisions of Chapter 11 of the Bankruptcy Code (11 U.S.C. Section 101 et seq.).

2. On or about August 5, 1993, the First Amended Plan Of Reorganization Provided By The Official Committee Of Unsecured Creditors was confirmed by the Court (the "Plan"). Howard L. Kaskel was appointed Plan Administrator under the Plan (the "Former Plan Administrator") for the Debtor's Chapter 11 proceeding. On February 18, 1999, a final decree was entered and the Former Plan Administrator was discharged

of all power, duty and responsibility under the Plan. Thereafter, the case was closed by the Court.

3. On June 25, 2008, the Chapter 11 proceeding was reopened by the Court in connection with the receipt by the Court of unclaimed funds from Wells Fargo Bank, N.A., successor-in-interest to Norwest Bank Minnesota, N.A., the former disbursing agent under the Plan (the "Unclaimed Funds").

4. On August 20, 2008, this Court entered an order designating Anne J. White as the successor Plan Administrator in this case. The Plan Administrator was charged with the task of completing distribution to the 37 remaining claimants entitled to the Unclaimed Funds in this case (the "Claimants").

5. The Clerk of the U.S. Bankruptcy Court for the District of Massachusetts received unclaimed funds totaling \$119,541.15 submitted by Wells Fargo along with two spreadsheets listing 37 intended recipients of these funds. Thereafter, the Clerk of the Court paid out funds totaling \$3,383.57 leaving a balance of \$116,257.58.

6. On September 23, 2008, in accordance with the Court's Order of August 20, 2008, the Clerk of the Court delivered the total sum of \$116,257.58 to the Plan Administrator.

7. In this instance, all assets of the estate had been reduced to cash. The Plan Administrator received the total sum of \$116,257.58. Interest earned thereafter by the Plan Administrator on the funds totaled \$126.35. An accounting of these estate assets is attached hereto as Form 1 (**Exhibit A**).

8. Attached hereto as Form 2 is an itemized statement of the Plan Administrator's receipts and disbursements showing total receipts of \$116,383.93

disbursements of \$26,445.00, and a balance on hand as of October 20, 2010 of \$89,938.93 (**Exhibit B**). The disbursements to date include \$25,095.00 as administrative expense for counsel to the former plan administrator<sup>1</sup> pursuant to order dated June 24, 2009 and \$1,350.00 for Plan Administrator bond payments.

9. In this instance, all 37 claimants (the “Claimants”) who were entitled to unclaimed funds were listed by Wells Fargo in two spreadsheet submissions provided to the Clerk of Court and thereafter forwarded to the Plan Administrator. These Claimants held valid claims in the case. A copy of the two spreadsheets from Wells Fargo which list the Claimants is attached hereto as **Exhibit C**<sup>2</sup>.

10. As set forth in more detail in the professional fee applications which have been filed herewith, the Plan Administrator and her counsel undertook extensive efforts to verify the current addresses, correct identities and correct TIN numbers of the subject Claimants. As previously noted, this case was commenced on May 26, 1992. Many of the Claimants were corporate entities that had, over the course of these many years, been acquired multiple times by successor entities. While the Plan Administrator was eventually able to obtain contact information for the appropriate successor-in-interest, there was a more fundamental difficulty with effectuating distribution. Many corporate entities had long since purged there relevant internal records and could not verify the individual customers from whom the claims had originally arisen. Many of the Claimants for which no distribution is proposed - reported expressly to the Plan Administrator that they would not (could not) accept unclaimed funds. In sum, as a result of the Plan Administrator’s efforts, the Plan Administrator proposes distribution to nine

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<sup>1</sup> Foley Hoag, LLP filed a Supplemental Application For Compensation Of Fees And Expenses on April 27, 2009.

<sup>2</sup> The spreadsheets have been redacted to delete certain personally identifiable information.

claimants representing over 71% of the claim amounts in this case. The Plan

Administrator's proposed distribution is attached hereto as **Exhibit D**.

11. Pursuant to Fed. R. Bank. P. 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: October 20, 2010

/s/ Anne J. White

Anne J. White, Successor Plan  
Administrator

Anne J. White (BBO#524960)  
DEMEO & ASSOCIATES, P.C.  
One Lewis Wharf  
Boston, MA 02110  
Tel: (617) 263-2600  
Fax: (617) 263-2300

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: Trustee: (410321) Anne J. White  
Case Name: ALLIANT COMPUTER SYSTEMS CORPORATIO Filed (f) or Converted (c): 05/26/92 (f)  
Period Ending: 10/20/10 §341(a) Meeting Date:  
Claims Bar Date:

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a) DA=\$554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	UNLISTED ASSETS From former Plan Administrator (via Wells Fargo)	0.00	116,257.58		116,257.58
Int	INTEREST (u)	Unknown	N/A		126.35
2	Assets Totals (Excluding unknown values)	\$0.00	\$116,257.58	\$116,383.93	\$0.00

**Major Activities Affecting Case Closing:**

Initial Projected Date Of Final Report (TFR): September 30, 2009 Current Projected Date Of Final Report (TFR): October 31, 2010

## Form 2

Page: 1

## Cash Receipts And Disbursements Record

Case Number:

Trustee: Anne J. White (410321)

Case Name: ALLIANT COMPUTER SYSTEMS CORPORATIO

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: \*\*\*-\*\*\*\*74-65 - Money Market Account

Taxpayer ID #: \*\*-\*\*\*0070

Blanket Bond: \$0.00 (per case limit)

Period Ending: 10/20/10

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
09/23/08	{1}	United States Treasury	Unclaimed funds turned over to the new Plan Administrator by the Clerk of the U.S. Bankruptcy Court.	1129-000	116,257.58		116,257.58
09/25/08	1001	International Sureties, LTD	Bond Payment; Bond #016037966; Term 8/20/08-8/20/09	2300-000		450.00	115,807.58
09/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.85		115,810.43
10/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	12.63		115,823.06
11/28/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1000%	1270-000	9.10		115,832.16
12/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	8.21		115,840.37
01/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	4.72		115,845.09
02/27/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	4.41		115,849.50
03/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	5.04		115,854.54
04/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	4.72		115,859.26
05/29/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	4.56		115,863.82
06/08/09	1002	International Sureties, LTD	Bond Payment; Bond #016037966; Term 8/20/09-8/20/10	2300-000		450.00	115,413.82
06/25/09	1003	Foley Hoag LLP	Amount paid in full regarding your Supplemental Application for Compensation as Counsel to the Former Plan Administrator	2200-000		25,095.00	90,318.82
06/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	5.03		90,323.85
07/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.80		90,327.65
08/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.80		90,331.45
09/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.68		90,335.13
10/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.68		90,338.81
11/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.80		90,342.61
12/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.80		90,346.41
01/29/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.56		90,349.97
02/02/10	Int	JPMORGAN CHASE BANK, N.A.	Current Interest Rate is 0.0500%	1270-000	0.36		90,350.33
02/02/10		Wire out to BNYM account 9200*****7465	Wire out to BNYM account 9200*****7465	9999-000	-90,350.33		0.00

ACCOUNT TOTALS	25,995.00	25,995.00	\$0.00
Less: Bank Transfers	-90,350.33	0.00	
Subtotal	116,345.33	25,995.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	116,345.33	25,995.00	

## Form 2

Page: 2

### Cash Receipts And Disbursements Record

Case Number:  
Case Name: ALLIANT COMPUTER SYSTEMS CORPORATIO  
Taxpayer ID #: \*\*-\*0070  
Period Ending: 10/20/10

Trustee: Anne J. White (410321)  
Bank Name: The Bank of New York Mellon  
Account: 9200-\*\*\*\*\*74-65 - Money Market Account  
Blanket Bond: \$0.00 (per case limit)  
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
02/02/10		Wire in from JPMorgan Chase Bank, N.A. account *****7465	Wire in from JPMorgan Chase Bank, N.A. account *****7465	9999-000	90,350.33		90,350.33
02/26/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	4.50		90,354.83
03/02/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	0.17		90,355.00
03/31/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.20		90,360.20
04/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.20		90,365.40
05/28/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.37		90,370.77
06/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.20		90,375.97
07/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.37		90,381.34
08/31/10	Int	The Bank of New York Mellon	Interest posting at 0.0700%	1270-000	5.37		90,386.71
09/27/10	11004	International Sureties, LTD	Bond Payment; Term 8/20/10-8/20/11; Bond #016037966	2300-000		450.00	89,936.71
09/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.22		89,938.93

<b>ACCOUNT TOTALS</b>	<b>90,388.93</b>	<b>450.00</b>	<b>\$89,938.93</b>
Less: Bank Transfers	90,350.33	0.00	
<b>Subtotal</b>	<b>38.60</b>	<b>450.00</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$38.60</b>	<b>\$450.00</b>	

Net Receipts :	116,383.93
Net Estate :	\$116,383.93

	Net Receipts	Net Disbursements	Account Balances
<b>TOTAL - ALL ACCOUNTS</b>			
MMA # ***-*****74-65	116,345.33	25,995.00	0.00
MMA # 9200-*****74-65	38.60	450.00	89,938.93
	<b>\$116,383.93</b>	<b>\$26,445.00</b>	<b>\$89,938.93</b>

RE: Alliant Systems Corp. Chp 11

92-15302-JNF

REF ID	Name	Name2	Name3	Address 1	Address 2	City	State	Zip	TIN	FINAL DIST	FINAL INTEREST	
A10010	A.C. EDWARDS & SONS INC									\$1,225.13	3,000	\$372.86
A10050	BEAR STEARNS & CO									\$1,006.95	50,000	\$306.46
A10140	BHC SECURITIES									\$251.74	15,000	\$76.62
A10170	DOUGLAS W BRANDRUP											
A10170	ITTE	DOUGLAS W BRANDRUP DEFINED								\$167.83	10,000	\$51.08
A10230	CALICO									\$419.56	25,000	\$127.70
A10260	CEDE & CO									\$83.91	5,000	\$25.54
A10280	ALAN T CHRISTIE									\$839.13	50,000	\$255.40
A10280	KATHLEEN CHRISTIE									\$1,678.25	100,000	\$510.79
A10310	COWEN & COMPANY									\$13,577.08	800,000	\$4,132.33
A10330	DEAN WITTER REYNOLDS INC									\$1,006.95	50,000	\$306.46
A10340	DELEWARE CHARTER GUARANTEE & TR CO	CUST JOHN FRIEDENRICH IRA								\$3,356.51	200,000	\$1,021.59
A10380	DONALDSON LUFKIN & JENNETTE	INVESTMENT BANKERS								\$1,678.25	100,000	\$510.79
A10390	DREYFUS BROKERAGE SERVICE									\$83.91	5,000	\$25.54
A10400	PCT TRADE SECURITIES INC									\$167.83	10,000	\$51.08
A10480	FLEET CLEARING CORP									\$503.48	30,000	\$153.24
A10740	JC BRADFORD & CO									\$839.13	50,000	\$255.40
A10780	PETER KOBAN									\$83.91	5,000	\$25.54
A10780	STEPHEN P KRESGE									\$167.83	10,000	\$51.08
A10860	IVAN MARGOLIN									\$335.65	20,000	\$102.16
A10920	MERRILL LYNCH PIERCE FENNER &	SMITH INC								\$31,114.85	1,854,000	\$9,470.14
A11000	MORGAN STANLEY									\$20,424.36	1,217,000	\$6,216.37
A11020	JOSEPH MYERS									\$167.83	10,000	\$51.08
A11040	NATIONAL INVESTORS SERVICES CORP									\$553.82	33,000	\$169.56
A11080	UBS PAINE WEBBER									\$5,924.24	353,000	\$1,803.11
A11200	CHELA CAPITAL PARTNERS									\$167.83	10,000	\$51.08
A11350	SOUTHWEST SECURITIES INC									\$335.65	20,000	\$102.16
A11420	A RAY STITELY									\$167.83	10,000	\$51.08
A11470	ROY THUNG									\$4,195.64	250,000	\$1,276.99
A11540	DAVID R WALLACE	UA CHARLES SCHWAB & CO INC	IRA ROLLOVER 4.11.95							\$167.83	13,000	\$51.08
A11570	DANITA L WEIMER									\$167.83	10,000	\$51.08
A11600	WILLIAM BLAIR & CO	TERRY MULDON								\$167.83	10,000	\$51.08
										\$91,028.57		\$27,705.62

Grand Total \$118,734.09

Paidout

3283.57

\$ 115,450.52

807.06

116,257.58

Totaling \$ 116,257.58



[illegible]

**EXHIBIT D**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

_____	)	
In Re:	)	
	)	Chapter 11
ALLIANT COMPUTER	)	
SYSTEMS, INC.,	)	
	)	Case No. 92-15302-JNF
Debtor	)	
_____	)	

**SUCCESSOR PLAN ADMINISTRATOR'S PROPOSED DISTRIBUTION**

I. Applications for Plan Administrator fees and administrative expenses have been filed as follows:

	<u>Reason/Applicant</u>	<u>Fees</u>	<u>Expenses</u>
Plan Administrator			
	Anne J. White, Plan <u>Administrator</u>	<u>\$9,065.00</u>	<u>\$0.00</u>
Attorney for Plan Administrator			
	Klieman, Lyons, Schindler & Gross _____	<u>\$3,970.00</u>	<u>\$137.74</u>
	<u>Demeo &amp; Associates, P.C.</u>	<u>\$12,802.50</u>	<u>\$46.97</u>
Accountant			
	<u>Verdolino &amp; Lowey, P.C.</u>	<u>\$2,015.78</u>	<u>\$31.28</u>

II. Applications for prior Plan Administrator and/or counsel have been filed as follows;

<u>Reason/Applicant</u>	<u>Fees</u>	<u>Expenses</u>
Prior Plan Administrator (Paid per Order dated June 24, 2009 Docket # 665)		
<u>Foley Hoag</u>	<u>\$25,095.00</u>	<u>\$0.00</u>

III. In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim Number	Claimant	Allowed Amt. of Claim	Proposed Payment
		N/A	

VI. In this instance, for the claimants that have submitted appropriate address and identity verification and TIN information (the "Valid Claimants"), the records received by the Plan Administrator in this case reflect that these Valid Claimants hold distribution claims for both a principal distribution amount ("Principal") and a previously designated interest component ("Interest"). The dividend anticipated by the Plan Administrator in this case anticipates a 100% distribution of Principal to the Valid Claimants and a 63% distribution of the previously calculated Interest to the Valid Claimants. Thus, it is anticipated that the Valid Claimants will receive 100% of the Principal plus 19% in interest.

The allowed claimants proposed distribution are as follows:

Refer ID	Name	Principal	Interest	Total
A10010	A G Edwards & Sons, Inc.	\$1,225.13	\$236.05	\$1,461.18
A10140	BHC Securities	\$251.74	\$48.50	\$300.24
A10310	Cowen & Company	\$13,577.08	\$2,615.91	\$16,192.99
A10340	Deleware Charter Guarantee & Trust Co.	\$3,356.51	\$646.70	\$4,003.21
A10380	Donaldson Lufkin & Jenrette	\$1,678.25	\$323.35	\$2,001.60
A10920	Merril Lynch Pierce Fenner & Smith, Inc.	\$31,114.85	\$5,994.94	\$37,109.79
A11200	Chela Capital Partners	\$167.83	\$32.34	\$200.17
A11350	Southwest Securities, Inc.	\$335.65	\$64.67	\$400.32
A11600	William Blair & Co.	\$167.83	\$32.34	\$200.17

V. The claims deemed disallowed for failure to respond to the Plan Administrator's multiple (written, telephonic and email) requests for verification and submission of the W-9 forms for required TIN information are as follows:

Refer ID	Name	Principal	Interest
A10080	Charles L. Barndt		\$587.41
A10090	Bear Stearns & Co.	\$1,006.95	\$306.48
A10170	Douglas W. Brandrup, Trustee	\$167.83	\$51.08
A10230	Calico	\$419.56	\$127.70
A10260	Cede & Co.	\$83.91	\$25.54
A10330	Dean Witter Reynolds, Inc.	\$1,006.95	\$306.48
A10390	Dreyfus Brokerage Service	\$83.91	\$25.54
A10400	PCI Trade Securities, Inc.	\$167.83	\$51.08
A10430	Fahnestock Co. Inc. c/f		\$10.22
A10480	Fleet Clearing Corp.	\$503.48	\$153.24

A10700	H.O.W.		\$76.62
A10740	JC Bradford & Co.	\$839.13	\$255.40
A10780	Peter Koban	\$83.91	\$25.54
A10790	Stephen P. Kresge	\$167.83	\$51.08
A10820	Richard Leff Trustee		\$25.54
A10860	Ivan Margolin	\$335.65	\$102.16
A11000	Morgan Stanley	\$20,424.36	\$6,216.37
A11020	Joseph Myers	\$167.83	\$51.08
	National Investors Services Corp.		
A11040		\$553.82	\$168.56
A11090	UBS Paine Webber	\$5,924.24	\$1,803.11
A11120	Prudential Securities Inc		\$25.54
A11410	Stehens Inc.		\$81.73
A11420	A. Ray Stitely	\$167.83	\$51.08
A11470	Roy Thung	4195.64	\$1,276.98
A11540	David R. Wallce	\$167.83	\$51.08
A11570	Danita L. Weimer	\$167.83	\$51.08

VI. In this instance, there are no tardy filed claims and no subordinated unsecured claims.

There will also be no surplus for distribution to the Debtor.

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

_____	)	
In Re:	)	
	)	Chapter 11
ALLIANT COMPUTER	)	
SYSTEMS, INC.,	)	
	)	Case No. 92-15302-JNF
Debtor	)	
_____	)	

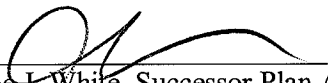
**DECLARATION RE: ELECTRONIC FILING**

**PART 1 - DECLARATION OF CHAPTER 7 TRUSTEE**

I, ANNE J. WHITE, Plan Administrator in the above matter, hereby declare(s) *under penalty of perjury* that all of the information contained in Plan Administrator's Final Report (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

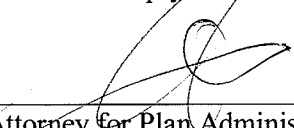
Dated: October 20, 2010

Signed:   
Anne J. White, Successor Plan Administrator

**PART II - DECLARATION OF ATTORNEY**

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this *DECLARATION*, and I have followed all other electronic filing requirements currently established by local rule and standing order. This *DECLARATION* is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFR 7.

Dated: October 20, 2010

Signed:   
Attorney for Plan Administrator

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

_____	)	
In Re:	)	
	)	Chapter 11
ALLIANT COMPUTER	)	
SYSTEMS, INC.,	)	
	)	Case No. 92-15302-JNF
Debtor	)	
_____	)	

ORDER APPROVING PLAN ADMINISTRATOR'S FINAL REPORT  
AND ACCOUNT BEFORE DISTRIBUTION, REQUEST FOR COMPENSATION  
AND REPORT ON CLAIMS/PROPOSED DISTRIBUTIONS

The Successor Plan Administrator's Final Report And Account Before  
Distribution and attachments thereto having come for hearing before the Court, and no  
objections being filed, the Court hereby states as follows:

IT IS ORDERED:

That the Successor Plan Administrator's Final Report And Account Before  
Distribution is hereby APPROVED including all requests for compensation and expenses  
set forth therein and in the attachments thereto.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Joan N. Feeney  
United States Bankruptcy Judge